

American River Flood Control District
Statement of Operations
July 1, 2022 to February 28, 2023 (Eight Months Ending of Fiscal 2023)
For Internal Use Only

	Year to Date July 1, 2022 to February 28, 2023	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 734,124	\$ 1,429,793	51.34%
Consolidated capital assessment	-	980,000	0.00%
Interest	94,599	77,267	122.43%
O & M agreements	-	312,057	0.00%
Miscellaneous	290	-	Not budgeted
Total Revenues	829,013	2,799,117	29.62%
M & O Expenses			
Salaries and wages	556,299	804,858	69.12%
Payroll tax expense	40,895	64,389	63.51%
Pension expense	131,648	230,196	57.19%
Compensation insurance	11,673	40,243	29.01%
Medical/dental/vision	153,960	231,542	66.49%
Fuel/oil reimbursement	19,591	55,000	35.62%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	51,628	65,000	79.43%
Equipment purchases (< \$5,000)	1,581	15,000	10.54%
Shop supplies	2,573	27,500	9.36%
Levee maint. (supp. & material)	5,737	20,000	28.69%
Levee maint. chemicals	9,611	40,000	24.03%
Levee maint. services	13,131	80,000	16.41%
Rodent abatement (supplies & materials)	12,270	10,000	122.70%
Employee uniforms	4,669	6,000	77.82%
Staff training	2,149	5,000	42.98%
Regulation Compliance (OSHA)	20,486	25,000	81.94%
Miscellaneous	1,188	1,500	79.20%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	67,119	25,000	268.48%
Engineering services	9,009	20,000	45.05%
Encroachment remediation	1,600	15,000	10.67%
Urban camp cleanup	14,021	30,000	46.74%
Total M & O Expenses	1,130,838	1,833,728	61.67%
Administration Expenses			
Board of trustees compensation	3,529	7,600	46.43%
Trustee expenses	142	2,400	5.92%
Trustee training	-	5,000	0.00%
Accounting services	3,075	15,000	20.50%
Legal services (general)	20,326	50,000	40.65%
Utilities	32,376	40,000	80.94%
Telephone	15,044	25,000	60.18%
Retiree benefits	104,780	148,109	70.75%
Office/shop/yard lease	4,982	7,491	66.51%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	4,722	6,600	71.55%
Parking reimbursement	-	500	0.00%
General office expense	9,284	15,000	61.89%
Technology and software	4,516	10,000	45.16%
Dues and associations	27,024	25,000	108.10%
Property and liability insurance	37,248	42,000	88.69%
Public relations/information	-	30,000	0.00%
Miscellaneous	2,147	5,000	42.94%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	1,887	200,000	0.94%
Employee morale/wellness	469	2,000	23.45%
Investment fees	9,036	20,000	45.18%
Community services	-	1,500	0.00%
Bookkeeping services	7,290	14,000	52.07%
Property taxes	1,761	3,000	58.70%
Building maintenance	19,697	10,000	196.97%
County Dtech fees for DLMS	31,858	55,000	57.92%
Interest expense	81	-	Not budgeted
Total Administration Expenses	341,274	745,200	45.80%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	212,503	170,000	125.00%
Total Special Project Expenses	212,503	215,000	98.84%
Capital Outlay			
Equipment purchases (over \$5,000)	51,355	200,000	25.68%
Total Capital Outlay	51,355	200,000	
Capital Outlay: District Facilities			
District headquarters facilities	7,809	350,000	2.23%
	7,809	350,000	

Note: Amounts above are not audited

The above information is current through the last day of the previous month's bank activity.

Data has been verified by the bookkeeper and physical copies of checks have not been reviewed or received and some checks may not have cleared the bank account.

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2022 through June 2023

Cash Flow Report

Maintenance and Operations Expens	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
500 - Salary/Wages	60,084.44	59,218.28	105,737.48	31,760.84	70,077.52	103,460.28	46,925.14	67,990.32	29,341.16	0.00	0.00	0.00	574,595.46
501 - Payroll Taxes	5,110.55	4,762.17	8,426.43	2,346.68	4,420.00	6,485.69	4,369.22	5,520.05	2,254.13	0.00	0.00	0.00	43,694.92
502 - Pension	15,995.97	17,356.29	15,036.31	17,370.32	16,203.30	19,058.22	12,558.05	16,376.95	12,413.01	0.00	0.00	0.00	142,368.42
503 - Compensation Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
504 - Medical/Dental/Vision	16,058.52	15,852.52	15,802.52	18,076.92	21,088.65	19,188.16	15,374.18	17,022.17	0.00	0.00	0.00	0.00	138,463.64
508 - Fuel/Oil	5,502.74	5,607.64	105.25	0.00	4,703.51	1,602.88	3,872.17	3,609.43	0.00	0.00	0.00	0.00	25,003.62
509 - Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510 - Equipment Purchase(< \$5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,580.68	0.00	0.00	0.00	0.00	1,580.68
511 - Equipment Repair/Parts	806.43	4,060.72	2,257.45	18,552.70	5,998.75	3,933.39	14,128.18	1,957.34	0.00	0.00	0.00	0.00	51,694.96
512 - Shop Supplies	501.78	174.46	168.36	0.00	302.50	919.64	1,183.69	0.00	0.00	0.00	0.00	0.00	3,250.43
514 - Levee Maint(Supplies&Materi	0.00	326.12	0.00	825.37	0.00	797.49	3,810.22	0.00	0.00	0.00	0.00	0.00	5,759.20
515 - Levee Maintenance Services	0.00	1,185.12	10,500.00	0.00	0.00	1,065.75	380.41	0.00	0.00	0.00	0.00	0.00	13,131.28
516 - Employee Uniforms	0.00	3,897.96	683.32	0.00	87.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,669.23
518 - Staff Training	0.00	0.00	0.00	153.66	0.00	734.98	0.00	1,260.12	0.00	0.00	0.00	0.00	2,148.76
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	1,188.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,188.00
521 - Small Tools & Equip	1,483.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,483.13
523 - Levee Maint. (Chemicals)	778.66	0.00	0.00	0.00	0.00	4,735.53	4,875.27	0.00	0.00	0.00	0.00	0.00	10,389.46
525 - Emergency Preparedness Pr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530 - Encroachment Remediation I	591.06	1,008.25	854.14	1,815.61	804.14	998.67	1,466.76	1,702.93	0.00	0.00	0.00	0.00	9,241.56
532 - Rodent Abatement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533 - Urban Camp Cleanup	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	0.00	0.00	0.00	0.00	1,600.00
605 - Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,375.00	0.00	0.00	0.00	0.00	2,375.00
615 - Survey Services	0.00	285.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.69
616 - Environmental Services/Studi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total M&O Expense	106,913.28	113,735.22	159,571.26	90,902.10	124,874.32	162,980.68	108,943.29	120,994.99	44,008.30	0.00	0.00	0.00	1,032,923.44

Administrative Expenses	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
505 - Telephone	1,514.91	1,553.69	1,630.16	1,990.44	1,504.83	3,426.88	2,112.27	2,313.21	0.00	0.00	0.00	0.00	16,046.39
506 - Utility Charges	3,804.54	5,071.89	4,398.61	6,314.86	3,160.92	3,990.71	4,813.09	4,651.62	0.00	0.00	0.00	0.00	36,206.24
507 - Office/Shop Lease	0.00	1,848.24	624.24	624.24	624.24	624.24	624.24	624.24	0.00	0.00	0.00	0.00	5,593.68
513 - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
517 - Auto Allowance	550.00	550.00	825.00	275.00	550.00	825.00	275.00	550.00	275.00	0.00	0.00	0.00	4,675.00
520 - Retiree Benefits	11,592.25	11,597.01	11,597.01	11,597.01	11,597.01	11,981.87	11,981.87	11,981.87	0.00	0.00	0.00	0.00	93,925.90
522 - Office Equipment/Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
526 - Mileage/Parking Reimburs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,869.07	0.00	0.00	0.00	0.00	57,869.07
527 - General Office Expense	0.00	0.00	0.00	8,400.00	0.00	0.00	849.89	0.00	0.00	0.00	0.00	0.00	9,249.89
529 - Pre-funding Retiree Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531 - Technology & Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600 - Board of Trustees Compensa	0.00	5,979.25	0.00	0.00	6,136.91	153.67	0.00	0.00	0.00	0.00	0.00	0.00	12,269.83
601 - Trustee Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
602 - Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
603 - Legal Fees (General)	0.00	117.45	0.00	53.88	0.00	0.00	0.00	24.76	0.00	0.00	0.00	0.00	196.09
604 - Flood Litigation	0.00	117.45	0.00	53.88	0.00	0.00	0.00	24.76	0.00	0.00	0.00	0.00	196.09
606 - Legislative Services	6,552.00	7,543.00	4,740.50	2,975.00	2,599.00	4,286.50	4,317.50	1,407.00	0.00	0.00	0.00	0.00	34,420.50
607 - Dues and Assoc. Expenes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
608 - Insurance Premiums	(5,147.50)	9,046.71	2,842.85	3,041.50	1,365.75	0.00	714.50	1,044.00	0.00	0.00	0.00	0.00	12,907.81
609 - Conference /Workshops/Sem	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610 - Public Relations Information	0.00	0.00	6,528.00	0.00	13,690.00	8,306.00	60.00	0.00	0.00	0.00	0.00	0.00	28,584.00
611 - Election Expenses	15,069.93	0.00	1,600.80	5,661.53	27,413.00	0.00	6,011.46	0.00	0.00	0.00	0.00	0.00	55,756.72
612 - District Annexations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
613 - Community Services	585.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.07
614 - Miscellaneous Admin	0.00	0.00	0.00	0.00	0.00	1,887.00	0.00	0.00	0.00	0.00	0.00	0.00	1,887.00
617 - Investment Fees	215.26	353.50	318.75	163.87	192.43	306.78	325.00	314.77	138.25	0.00	0.00	0.00	2,328.61
618 - Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
619 - Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620 - Bookkeeping Services	0.00	0.00	4,498.00	0.00	4,510.00	0.00	0.00	4,526.00	0.00	0.00	0.00	0.00	13,534.00
621 - County Assessment Fees	0.00	0.00	0.00	1,761.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,761.36
622 - County DTech Fees for DLMS	810.00	405.00	855.00	855.00	1,215.00	675.00	1,080.00	2,205.00	0.00	0.00	0.00	0.00	8,100.00

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2022 through June 2023

623 - Employee Morale/Wellness	215.26	353.50	318.75	163.87	192.43	306.78	325.00	314.77	138.25	0.00	0.00	0.00	2,328.61
Total Administrative	35,761.72	44,536.69	40,777.67	43,931.44	74,751.52	36,770.43	33,489.82	87,851.07	551.50	0.00	0.00	0.00	398,421.86
Special Projects Expenses													
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
702 - Engineering/Survey Studies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
703 - Encroachment Remediation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704 - Vegetation Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705 - Small Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
707 - Levee Standards Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay: Flood Control													
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
700 - Bank Protection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701 - Magpie Creek	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
706 - Property Acquisition	2,059.64	143,039.49	33,099.12	29,124.38	5,501.46	0.00	0.00	1,789.00	0.00	0.00	0.00	0.00	214,613.09
709 - Equipment Purchase (> \$500)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Outlay: Flood Control	2,059.64	143,039.49	33,099.12	29,124.38	5,501.46	0.00	0.00	1,789.00	0.00	0.00	0.00	0.00	214,613.09
Income													
120 - Benefit Assessment	0.00	29,121.78	0.00	0.00	0.00	18,608.02	734,145.78	0.00	0.00	0.00	0.00	0.00	781,875.58
122 - SAICA CAD4	0.00	0.00	980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,000.00
123 - Interest	418.24	285.69	456.17	871.41	624.79	810.82	1,224.76	909.05	0.00	0.00	0.00	0.00	5,600.93
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	305,633.85	0.00	0.00	0.00	0.00	0.00	305,633.85
126 - Miscellaneous Income	13,501.75	0.00	0.00	0.00	150.00	(300.00)	290.48	0.00	0.00	0.00	0.00	0.00	13,642.23
Total Income	13,919.99	29,407.47	980,456.17	871.41	774.79	19,118.84	1,041,294.87	909.05	0.00	0.00	0.00	0.00	2,086,752.59
Fund Balance													
District Operations Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	
Beginning Balance	132,508.93	(346,246.08)	(475,110.52)	304,996.72	171,034.59	(27,816.46)	(208,448.73)	690,413.03	482,476.02	0.00	0.00	0.00	
Income	13,919.99	29,407.47	980,456.17	871.41	774.79	19,118.84	1,041,294.87	909.05	0.00	0.00	0.00	0.00	
Expenses	492,675.00	158,271.91	200,348.93	134,833.54	199,625.84	199,751.11	142,433.11	208,846.06	44,559.80	0.00	0.00	72,000.00	
Ending Balance	(346,246.08)	(475,110.52)	304,996.72	171,034.59	(27,816.46)	(208,448.73)	690,413.03	482,476.02	437,916.22	0.00	0.00	(72,000.00)	
Capital Outlay Reserve Fund													
Beginning Balance	920,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	
Income	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balance	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	
Retiree Health Benefit Reserve Fund													
Beginning Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00	0.00	
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00	
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00	72,000.00	
Flood Emergency Response Reserve Fund													
Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	
Emergency Repair Reserve Fund													
Beginning Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	
Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	
Total Balance	7,475,767.92	7,346,903.48	8,127,010.72	7,993,048.59	7,794,197.54	7,613,565.27	8,512,427.03	8,304,490.02	8,259,930.22	0.00	0.00	0.00	